

**Amend Sections 75.51, 1603, and 2611.6, and repeal Section 620.5 of, the Revenue and Taxation Code to provide clarification of the assessment appeal deadline extension and conform other sections of law to recent law changes.**

**Source: Legislative Division**

Last year the Board sponsored Assembly Bill 645 (Ch. 238, Horton) to amend Section 1603 to extend the filing deadline in those counties that do not notify assessees in their county of the value of their real property prior to receiving their tax bill. Since the enactment of the changes, further points of clarification have surfaced. The following additional changes are needed to clarify last year's change and update miscellaneous code sections affected by AB 645.

**Single County-Wide Deadline.** The existing sentence structure of Section 1603 relates to an appeals deadline for an individual taxpayer rather than the county as a whole. In those counties that send value notices to some taxpayers, the question has been raised whether only those specific persons that were not sent a value notice receive the benefit of the deadline extension, or if the deadline applies to all taxpayers in the county. This proposal would clarify that the deadline extension is a general county-wide deadline. Each county would have either a deadline of September 15 or November 30 for all property located in the county.

**Newspaper Publication of Values.** Some assessors have questioned if publication of values in a newspaper, as permitted by Section 621, rather than a specific notice to the taxpayer, as specified in Section 619, would be a permissible means of excluding a county from extending their deadline. This proposal would clarify that a personal notice to the taxpayer is required and specifically state that the newspaper publications may not be substituted as a means of notice.

**Notify Clerk and Tax Collector.** The clerk of the county board of equalization and the county tax collector needs to be timely notified of whether the assessor will send value notices. This information is needed for the clerk to notice the county's filing period, as required by Section 1601, as well as finalize their documents and various publications. Additionally, the tax collector must have this information to print the appeals period information on the tax bill as required by Section 2611.6. This proposal would establish a requirement that the assessor notify the clerk and tax collector by April 1, if notices will be provided or not.

**BOE Statewide Listing.** This proposal would establish a requirement that the Board of Equalization maintain a statewide listing of the appeals period for each county so that the Board, counties, tax practitioners, and taxpayers may depend on a central source for the information. County clerks would be responsible for providing this information to the Board.

**Miscellaneous Code Reference updates.** Additionally, this proposal updates references in Revenue and Taxation Code 75.51 and 2611.6 to the July 2 to September 15 period to reflect the changes to the appeals period and repeals Section 620.5, which is a section of code that provides a November 15 appeals deadline for property acquired after the lien date, that has been effectively obsolete since the establishment of supplemental assessments.

*Section 1603 of the Revenue and Taxation Code is amended to read:*

1603. (a) A reduction in an assessment on the local roll shall not be made unless the party affected or his or her agent makes and files with the county board a verified, written application showing the facts claimed to require the reduction and the applicant's opinion of the full value of the property. The form for the application shall be prescribed by the State Board of Equalization.

(b) (1) The application shall be filed within the time period from July 2 to September 15, inclusive. An application that is mailed and postmarked September 15 or earlier within that period shall be deemed to have been filed within the time period beginning July 2 and continuing through and including September 15.

(2) Notwithstanding paragraph (1), if the taxpayer does not receive the notice of assessment described in Section 619 at least 15 calendar days prior to the deadline to file the application described in this subdivision, the party affected, or his or her agent, may file an application within 60 days of receipt of the notice of assessment or within 60 days of the mailing of the tax bill, whichever is earlier, along with an affidavit declaring under penalty of perjury that the notice was not timely received.

(3) Notwithstanding paragraph (1), the last day of the filing period shall be extended to November 30 in the case of an assessee or party affected with respect to all property located in a county real property on the local secured roll, if both of the following are true where:

~~—(A) the county assessor does not provide, by August 1, a~~ —(A) the county assessor does not provide, by August 1, a notice is not required to be provided to that assessee with respect to that real property under, as described in Section 619, to all assessees of real property on the local secured roll of the assessed value of their real property as it shall appear or does appear on the completed local roll, including the annual increases in assessed value caused solely by increases in the valuation of property which reflect the inflation rate, not to exceed 2 percent, pursuant to the authority of subdivision (b) of Section 2 of Article XIII A of the California Constitution.

~~(B) (A)~~ (A) The county assessor shall notify the clerk of the county board of equalization and the county tax collector by April 1 of each year as to whether the notice specified in this paragraph will be provided by August 1.

(B) The clerk shall certify the last day of the filing period and shall immediately notify the State Board of Equalization as to whether the last day of the filing period for the county will be September 15 or November 30.

(C) The State Board of Equalization shall maintain a statewide listing of the time period to file an application in each county. ~~does not provide, by August 1, notice to that assessee of the assessed value of the assessee's real property as it shall appear, or does appear, on the completed local secured roll.~~

(D) The provisions of Section 621 may not be substituted as a means of providing the notice specified in this paragraph.

(E) The provisions of this paragraph shall apply to appeals filed on or after July 2, 2002.

(4) If a final filing date specified in this subdivision falls on Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be deemed to have been filed within the requisite time period specified in this subdivision. If on any final filing date specified in this subdivision, the county's offices are closed for business prior to 5 p.m. or for that entire day, that day shall be considered a legal holiday for purposes of this section.

(c) The application may be filed within 12 months following the month in which the assessee is notified of the assessment, if the party affected or his or her agent and the assessor stipulate that there is an error in the assessment as the result of the exercise of the assessor's judgment in determining the full cash value of the property and a written stipulation as to the full cash value and assessed value is filed in accordance with Section 1607.

(d) Upon the recommendation of the assessor and the clerk of the county board of equalization, the board of supervisors may adopt a resolution providing that an application may be filed within 60 days of the mailing of the notice of the assessor's response to a request for reassessment pursuant to paragraph (2) of subdivision (a) of Section 51, if all of the following conditions are met:

(1) The request for reassessment was submitted in writing to the assessor in the form prescribed by the State Board of Equalization and includes all information that is prescribed by the State Board of Equalization.

(2) The request for reassessment was made on or before the immediately preceding March 15.

(3) The assessor's response to the request for reassessment was mailed on or after September 1 of the calendar year in which the request for reassessment was made.

(4) The assessor did not reduce the assessment in question in the full amount as requested.

(5) The application for changed assessment is filed on or before December 31 of the year in which the request for reassessment was filed.

(6) The application for reduction in assessment is accompanied by a copy of the assessor's response to the request for reassessment.

(e) In the form provided for making application pursuant to this section, there shall be a notice that written findings of facts of the local equalization hearing will be available upon written request at the requester's expense and, if not so requested, the right to those written findings is waived. The form shall provide appropriate space for the applicant to request written findings of facts as provided by Section 1611.5.

(f) The form provided for making an application pursuant to this section shall contain the following language in the signature block:

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am (1) the owner of the property or the person affected (i.e., a person having a direct economic interest in the payment of the taxes on that property-- "The Applicant," (2) an agent authorized by the applicant under Item 2 of this application, or (3) an attorney licensed to practice law in the State of California, State Bar No. \_\_\_\_\_, who has been retained by the applicant and has been authorized by that person to file this application.

*Section 75.51 of the Revenue and Taxation Code is amended to read:*

75.51. The tax collector shall mail or electronically transmit a supplemental tax bill to the assessee, including the following information either on the bill or in a separate statement accompanying the bill:

(a) The information supplied by the assessor to the auditor pursuant to Section 75.40.

(b) The amount of the supplemental taxes due.

(c) The date the notice is mailed.

(d) The date on which the taxes will become delinquent and the penalties for delinquency.

(e) A statement that the supplemental taxes were determined in accordance with Article XIII A of the California Constitution which generally requires reappraisal of property whenever a change in ownership occurs or property is newly constructed.

(f) The tax rates or the dollar amounts of taxes levied by each revenue district and taxing agency on the property covered by the tax bill.

(g) All of the following:

(1) Information specifying that if the taxpayer disagrees with a change in the assessed value as shown on the tax bill, the taxpayer has the right to an informal assessment review by contacting the assessor's office.

(2) (A) Except as provided in subparagraph (B), information specifying that if the taxpayer and the assessor are unable to agree on proper assessed value pursuant to an informal assessment review, the taxpayer has the right to file an application for reduction in assessment for the following year with the county board of equalization or the assessment appeals board, as applicable, and the time period during which the application will be accepted ~~the period from July 2 to September 15, inclusive.~~

(B) For counties in which the board of supervisors has adopted the provisions of subdivision (c) of Section 1605, information advising that the assessee has a right to appeal the supplemental assessment, and that the appeal is required to be filed within 60 days of the date of the mailing or electronic transmittal of the tax bill. For the purposes of equalization proceedings, the supplemental assessment shall be considered an assessment made outside of the regular assessment period as provided in Section 1605.

(3) The address of the clerk of the county board of equalization or the assessment appeals board, as applicable, at which forms for an application for reduction may be obtained.

*Section 2611.6 of the Revenue and Taxation Code is amended to read:*

2611.6. The following information shall be included in each county tax bill, whether mailed or electronically transmitted, or in a separate statement accompanying the bill

(a) The full value of locally assessed property, including assessments made for irrigation district purposes in accordance with Section 26625.1 of the Water Code.

(b) The tax rate required by Article XIII A of the California Constitution.

(c) The rate or dollar amount of taxes levied in excess of the 1-percent limitation to pay for voter-approved indebtedness incurred before July 1, 1978, or bonded indebtedness for the acquisition or improvement of real property approved by two-thirds of the voters on or after June 4, 1986.

(d) The amount of any special taxes and special assessments levied.

(e) The amount of any tax rate reduction pursuant to Section 96.8, with the notation: "Tax reduction by (name of jurisdiction)."

(f) The amount of any exemptions. Exemptions reimbursable by the state shall be shown separately.

(g) The total taxes due and payable on the property covered by the bill.

(h) Instructions on tendering payment, including the name and mailing address of the tax collector.

(i) The billing of any special purpose parcel tax as required by paragraph (2) of subdivision (b) of Section 53087.4 of the Government Code, or any successor to that paragraph.

(j) Information specifying all of the following:

(1) That if the taxpayer disagrees with the assessed value as shown on the tax bill, the taxpayer has the right to an informal assessment review by contacting the assessor's office.

(2) That if the taxpayer and the assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, the taxpayer has the right to file an application for reduction in assessment for the following year with the county board of equalization or the assessment appeals board, as applicable, and the time period during which the application will be accepted ~~the period from July 2 to September 15, inclusive.~~

(3) The address of the clerk of the county board of equalization or the assessment appeals board, as applicable, at which forms for an application for reduction in assessment may be obtained.

*Section 620.5 of the Revenue and Taxation Code is repealed:*

~~620.5. If real property is acquired after the lien date for the fiscal year and before the first day of such fiscal year and if the new owner of such real property did not receive the notice required by Section 619 with respect to such property, the new owner or his agent may, under rules adopted by the board of supervisors, file the application described in Section 1603 at any time after the time prescribed in such section and on or before November 15 for a hearing before the county board to equalize the assessment of such property as though such assessment had been made outside the regular assessment period.~~